

Article - Tax - General

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§13–207.

(a) In this section, “income tax return preparer” means a person who:

(1) prepares or helps to prepare federal or State income tax returns for compensation; or

(2) advertises or publicizes that the person prepares or helps to prepare federal or State income tax returns.

(b) An income tax return preparer may not disclose any information that the preparer obtains while preparing or helping to prepare a return, unless the disclosure is:

(1) based on the written consent of the taxpayer;

(2) authorized expressly by a law of this State or the federal government;

(3) needed to prepare the return; or

(4) required by a court order.

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